

**LEGISLATIVE SERVICES AGENCY  
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**FISCAL IMPACT STATEMENT**

**LS 7229**

**BILL NUMBER:** HB 1378

**NOTE PREPARED:** Jan 10, 2009

**BILL AMENDED:**

**SUBJECT:** Recreational vehicles and truck campers.

**FIRST AUTHOR:** Rep. Dodge

**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:**     **GENERAL**  
                              **DEDICATED**  
                              **FEDERAL**

**IMPACT:** Local

**Summary of Legislation:** This bill provides that a recreational vehicle that remains at a single location throughout the calendar year is not subject to motor vehicle registration or to the excise tax on recreational vehicles and truck campers that will take effect January 1, 2010. The bill eliminates truck campers from that excise tax.

The bill provides that a county in which a recreational vehicle is principally stored or operated during the registration year that is not the county of the owner's residence receives the excise tax revenue from the recreational vehicle.

The bill also permits a county executive to adopt an ordinance to require registration in the county of: (1) recreational vehicles located in the county that are not subject to motor vehicle registration; and (2) truck campers located in the county for at least 30 days during the year. It provides for payment of a registration fee to the county auditor, deposit of fee revenue in the county general fund, and enforcement of payment of the fees in the manner that personal property taxes are enforced.

**Effective Date:** July 1, 2009.

**Explanation of State Expenditures:**

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:** Before 2008, recreational vehicles (RVs) and truck campers were assessed

as personal property. Taxpayers listed this property on an individual-owned property tax return and filed it with the township assessor. In 2008, the property tax was replaced with an excise tax beginning in CY 2010. The Bureau of Motor Vehicles (BMV) will administer the collection of the tax which is then transferred to the counties.

This bill would eliminate truck campers from the excise tax. It also stipulates that if a RV remains at a single location throughout the calendar year, it will not be subject to the excise tax nor would it have to be registered. If a RV, subject to the tax, is principally stored or operated in a county other than the owner's county of residence, the county in which the RV is stored or operated would receive any excise tax collected.

After 2009, the bill gives county executives the authority to supercede the requirements of this bill outlined above. County executives would have the option of passing an ordinance requiring that any RV located in that county be registered. This would take effect even if the RV has been stored in a single location throughout the year, and therefore, under this bill, would not ordinarily have to be registered or subjected to the excise tax. The ordinance would also apply to truck campers that are located in the county for a combined period of 30 days or more. The county, under this ordinance, may impose a registration fee to be paid to the county auditor for deposit into the general fund.

According to the latest data from the Bureau of Motor Vehicles, there were approximately 59,000 RVs registered in the state in 2007. The number of truck campers is not known. There would be two revenue impacts on counties. The first would depend on the number of RVs, subject to the excise tax, that are principally stored or operated in one county but whose owners live in another. Under this bill, the excise tax on those vehicles would be transferred from the owner's county of residence to the county where the vehicle is stored or operated. The second impact would be on those counties who chose to impose a registration fee on RVs and truck campers that the bill would ordinarily exempt from paying. This impact is indeterminable at this time and would depend on local action.

**State Agencies Affected:** BMV

**Local Agencies Affected:** Counties.

**Information Sources:** Dollyne Sherman, BMV, 317-233-0216.

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